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COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 82 / MSAD 12

2011-12

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1. COMPUTATION OF E.P.S. RATES

		K-5	6-8	K-8	9-12	TOTAL
9	ATTENDING PUPILS (APRIL 2010)	73	42	115	60	175
10	ATTENDING PUPILS (OCTOBER 2010)	77	40	117	54	171
11	AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2010	75.0	41.0	116.0 (67%)	57.0 (33%)	173.0

12	Position	K-5	6-8	9-12	=	E.P.S. FTE	/	Actual FTE	=	Ratio	X	EPS Tot Salary	=	Elementary Salary	Secondary Salary
A.	TEACHERS	4.4 (17:1)	2.6 (16:1)	3.8 (15:1)	=	10.8	/	19.8	=	.55	X	902,312	=	332,502	163,770
B.	GUIDANCE	0.2 (350:1)	0.1 (350:1)	0.2 (250:1)	=	0.5	/	1.0	=	.50	X	44,037	=	14,753	7,266
C.	LIBRARIANS	0.1 (800:1)	0.1 (800:1)	0.1 (800:1)	=	0.3	/	0.0	=	.30	X	0	=	6,414	3,159
D.	HEALTH	0.1 (800:1)	0.1 (800:1)	0.1 (800:1)	=	0.3	/	0.0	=	.30	X	0	=	8,242	4,059
E.	EDUCATION TECHS	0.8 (100:1)	0.4 (100:1)	0.2 (250:1)	=	1.4	/	0.5	=	2.80	X	9,595	=	18,000	8,866
F.	LIBRARY TECHS	0.2 (500:1)	0.1 (500:1)	0.1 (500:1)	=	0.4	/	0.0	=	.40	X	0	=	3,794	1,868
G.	CLERICAL	0.4 (200:1)	0.2 (200:1)	0.3 (200:1)	=	0.9	/	1.0	=	.90	X	32,531	=	19,616	9,662
H.	SCHOOL ADMIN.	0.2 (305:1)	0.1 (305:1)	0.2 (315:1)	=	0.5	/	0.9	=	.56	X	64,708	=	24,278	11,958

13	Other Support Costs (Per Pupil)	K-8	9-12		Elementary	Secondary
A.	Substitute Teachers -1/2 Day	37	37		4,292	2,109
B.	Supplies and Equipment	342	473		39,672	26,961
C.	Professional Development	58	58		6,728	3,306
D.	Instructional Leadership Support	24	24		2,784	1,368
E.	Co- and Extra-Curricular Student	34	113		3,944	6,441
F.	System Administration/Support	218	218		25,288	12,426
G.	Operations & Maintenance	1,002	1,191		116,232	67,887

14	Salary Benefits	Percentage	Elementary	Secondary
A.	Teachers, Guidance, Librarians & Health	19.00%	68,763	33,868
B.	Education & Library Technicians	36.00%	7,846	3,864
C.	Clerical	29.00%	5,689	2,802
D.	School Administrators	14.00%	3,399	1,674

15	Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.03)	15,527	7,647
16	Adjustment for Title I Revenues	-16,584	-8,168

17	TOTALS	711,179	372,793
18	E.P.S. RATES	6,131	6,540

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A. OPERATING COST ALLOCATIONS

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19  SUBSIDIZABLE PUPILS          K-8          9-12          TOTAL

      APRIL 2008          112.0          50.0          162.0
      OCTOBER 2008         109.0          45.0          154.0
      APRIL 2009           109.0          45.0          154.0
      OCTOBER 2009         101.0          46.0          147.0
      APRIL 2010           102.0          45.0          147.0
      OCTOBER 2010         103.0          46.0          149.0

21  BASIC COUNTS                AVG. CAL.    DECLINING X          SAU
                                YEAR PUPILS    ENROLL. ADJ X          EPS RATES

      K-8 PUPILS                102.5 +      3.50    X          6,131.00    =      649,886.00
      9-12 PUPILS                45.5 +      0.66    X          6,540.00    =      301,886.40
      ADULT EDUC. COURSES AT .1      0.0          X          6,540.00    =           0.00
      K-8 EQUIV. INSTR. PUPILS      0.750        X          6,131.00    =      4,598.25
      9-12 EQUIV. INSTR. PUPILS      0.500        X          6,540.00    =      3,270.00

WEIGHTED COUNTS                PUPILS      WEIGHTS X
      K-8 DISADVANTAGED @ .5049      51.8    X .15    X          6,131.00    =      47,637.87
      9-12 DISADVANTAGED @ .5049      23.0    X .15    X          6,540.00    =      22,563.00
      K-8 LIMITED ENGLISH PROF.        3.0    X .700    X          6,131.00    =      12,875.10
      9-12 LIMITED ENGLISH PROF.        0.0    X .700    X          6,540.00    =           0.00

TARGETED FUNDS                PUPILS      WEIGHTS X
      K-8 STUDENT ASSESSMENT          102.5        X          43.00    =      4,407.50
      9-12 STUDENT ASSESSMENT           45.5        X          43.00    =      1,956.50
      K-8 TECHNOLOGY RESOURCES          102.5        X          97.00    =      9,942.50
      9-12 TECHNOLOGY RESOURCES           45.5        X          293.00    =      13,331.50
      K-2 PUPILS                        31.0    X .10    X          6,131.00    =      19,006.10

ISOLATED SMALL SCHOOL ADJUSTMENT
      K-8 SMALL SCHOOL ADJUSTMENT                                =      102,215.88
      9-12 SMALL SCHOOL ADJUSTMENT                                =      66,095.09

OPERATING ALLOCATION                                1,259,671.69
OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %          1,221,881.53

30  ADJUSTED TOTAL OPERATING ALLOCATION                                1,221,881.53

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2009-10	34,580.57	X	101.60%	=	35,133.86
32	SPECIAL EDUCATION - EPS ALLOCATION					125,546.02
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2009-10	0.00	X	101.60%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					64,820.73
36	TRANSPORTATION (BUS PURCHASES) FOR 2010-11					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					225,500.61
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					1,447,382.14

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
42	TOTAL PRINCIPAL & INTEREST		0.00	0.00	0.00
43	APPROVED LEASES FOR 2010-11 - RSU 82 / MSAD 12				0.00
43A	APPROVED LEASE PURCHASES FOR 2010-11 - RSU 82 / MSAD 12				0.00
44	INSURED VALUE FACTOR FOR 2009-10 - RSU 82 / MSAD 12				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				1,447,382.14

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION						TOTAL ALLOCATION	LOCAL CONTRIBUTION			
	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION			
JACKMAN	126.5	85.47%	1,237,077.52		0.00		1,237,077.52			
MOOSE RIVER	21.5	14.53%	210,304.62		0.00		210,304.62			
TOTAL	148.0						1,447,382.14			
			2010 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
JACKMAN			84,700,000	7.470	632,709.00		1,237,077.52	632,709.00	75.05%	7.47M
MOOSE RIVER			28,950,000	7.470	216,256.50		210,304.62	210,304.62	24.95%	7.26M
TOTAL			113,650,000		848,965.50		1,447,382.14	843,013.62	100.00%	7.42M
E. TOTALS AND ADJUSTMENTS							TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION	
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS						1,447,382.14	843,013.62	604,368.52	
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS						1,447,382.14	843,013.62	604,368.52	
51	PLUS AUDIT ADJUSTMENTS								0.00	
52	LESS AUDIT ADJUSTMENTS								0.00	
53	LESS ADJUSTMENT FOR UNAPPROPRIATED LOCAL CONTRIBUTION								0.00	
54	LESS ADJUSTMENT FOR UNALLOCATED BALANCE IN EXCESS OF 3%								0.00	
55	PLUS LONG-TERM DRUG TREATMENT CENTERS ADJUSTMENT								0.00	
56	ADJUSTMENT FOR EMERGENCY BUS REPLACEMENT								0.00	
59A	MINIMUM TEACHER SALARY ADJUSTMENT								0.00	
59B	REGIONALIZATION AND EFFICIENCY ASSISTANCE								0.00	
60	A D J U S T E D S T A T E C O N T R I B U T I O N								604,368.52	
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 58.24% STATE SHARE % = 41.76%									
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 58.24% STATE SHARE % = 41.76%									
63	FYI: 100% E.P.S. TOTAL ALLOCATION						1,485,172.30			

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